

Form F-66 (IA-2) (5-8-2013)				
STATE OF IOWA 2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013 CITY OF _____ SIBLEY _____, IOWA DUE: December 1, 2013		16207200500000 City Clerk 808 Third Avenue Sibley, IA 51249 <i>(Please correct any error in name, address, and ZIP Code)</i>		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,120,277		1,120,277	1,121,282
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,120,277		1,120,277	1,121,282
Delinquent property taxes	0		0	
TIF revenues	37,948		37,948	38,987
Other city taxes	313,059	0	313,059	202,728
Licenses and permits	28,010	17,295	45,305	25,925
Use of money and property	68,251	2,000	70,251	32,410
Intergovernmental	845,570	490,000	1,335,570	1,336,143
Charges for fees and service	209,295	4,026,512	4,235,807	4,083,950
Special assessments	7,751	0	7,751	8,000
Miscellaneous	97,967	19,847	117,814	126,480
Other financing sources	1,918,965	3,721,089	5,640,054	5,674,435
Total revenues and other sources	4,647,093	8,276,743	12,923,836	12,650,340
Expenditures and Other Financing Uses				
Public safety	390,006	0	390,006	377,921
Public works	538,479	0	538,479	539,430
Health and social services	2,350	0	2,350	2,350
Culture and recreation	384,990	0	384,990	389,275
Community and economic development	16,837	0	16,837	17,000
General government	355,556	0	355,556	357,525
Debt service	509,563	0	509,563	324,190
Capital projects	2,077,326	0	2,077,326	2,372,005
Total governmental activities expenditures	4,275,107	0	4,275,107	4,379,696
Business type activities	0	6,023,973	6,023,973	6,546,681
Total ALL expenditures	4,275,107	6,023,973	10,299,080	10,926,377
Other financing uses, including transfers out	176,478	1,587,555	1,764,033	2,896,685
Total ALL expenditures/And other financing uses	4,451,585	7,611,528	12,063,113	13,823,062
Excess revenues and other sources over (Under) Expenditures/And other financing uses	195,508	665,215	860,723	-1,172,722
Beginning fund balance July 1, 2012	192,400	2,754,433	2,946,833	3,219,848
Ending fund balance June 30, 2013	387,908	3,419,648	3,807,556	2,047,126
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 1,025,000	Other long-term debt	\$ 140,233	
Revenue debt	\$ 1,928,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 2,950,000			
		General obligation debt limit	\$ 4,774,410	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/20/2013		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Kristen L. Vipond	→	712	754-2541	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/18/13	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF SIBLEY			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	657,482	195,584		267,211			1,120,277			1,120,277	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	657,482	195,584		267,211	0	0	1,120,277		T01	1,120,277	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	657,482	195,584		267,211	0	0	1,120,277			1,120,277	6
7	TIF revenues			37,948				37,948		T01	37,948	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	9,665						9,665		T19	9,665	13
14	Other local option taxes	303,394						303,394		T09	303,394	14
15	TOTAL OTHER CITY TAXES	313,059	0	0	0	0	0	313,059	0		313,059	15
16	Section B - LICENSES AND PERMITS	28,010						28,010	17,295	T29	45,305	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	32,078	11,873					43,951	2,000	U20	45,951	18
19	Rents and royalties	24,300						24,300		U40	24,300	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	56,378	11,873	0	0	0	0	68,251	2,000		70,251	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SIBLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		267,953					267,953		C46	267,953	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,074						2,074		C89	2,074	49
50	Iowa Department of Transportation					525,540		525,540		C89	525,540	50
51	Iowa Department of Natural Resources			6,000				6,000	490,000	C89	496,000	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	2,074	267,953	6,000	0	525,540	0	801,567	490,000		1,291,567	60
61												61
62	Local grants and reimbursements											62
63	County contributions	11,000			20,659			31,659			31,659	63
64	Library service							0		D89	0	64
65	Township contributions	12,344						12,344		D89	12,344	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	23,344	0	0	20,659	0	0	44,003	0		44,003	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	25,418	267,953	6,000	20,659	525,540	0	845,570	490,000		1,335,570	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water					3,600		3,600	578,483	A91	582,083	73
74	Sewer							0	255,400	A8Ø	255,400	74
75	Electric							0	2,729,852	A92	2,729,852	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport					531		531		AØ1	531	78
79	Landfill/garbage					356		356	251,219	A81	251,575	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SIBLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0	22,043	A94	22,043	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	300				16,713		17,013		A89	17,013	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	54,578						54,578		A44	54,578	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	9,250				11,604		20,854		A89	20,854	99
100	Park, recreation, and cultural charges	70,799				39,504		110,303	189,515	A61	299,818	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Pride & Involvement					2,060		2,060			2,060	103
104	TOTAL CHARGES FOR SERVICE	134,927	0	0	0	74,368	0	209,295	4,026,512		4,235,807	104
105												105
106	Section F - SPECIAL ASSESSMENTS					7,751		7,751		U01	7,751	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds	3,463						3,463		U99	3,463	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	133						133		U30	133	111
112	Internal service charges							0	205	NR	205	112
113	Other miscellaneous - Specify							0			0	113
114	Miscellaneous Receipts	19,254						19,254	19,642		38,896	114
115	Revolving Loan Fund Receipts		75,117					75,117			75,117	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	22,850	75,117	0	0	0	0	97,967	19,847		117,814	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF SIBLEY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,238,124	550,527	43,948	287,870	607,659	0	2,728,128	4,555,654		7,283,782	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales					20,000		20,000		NR	20,000	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				186,160			186,160	3,669,861	NR	3,856,021	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	101,550	100,000		33,000	1,478,255		1,712,805	51,228		1,764,033	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	101,550	100,000	0	219,160	1,498,255	0	1,918,965	3,721,089		5,640,054	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,339,674	650,527	43,948	507,030	2,105,914	0	4,647,093	8,276,743		12,923,836	132
133												133
134	Beginning fund balance July 1, 2012	-1,107,480	260,782	-12,498	13,808	1,037,788		192,400	2,754,433		2,946,833	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	232,194	911,309	31,450	520,838	3,143,702	0	4,839,493	11,031,176		15,870,669	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF SIBLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	301,390						301,390		E62	301,390	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	41,268	5,031					46,299		E89	46,299	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	36,521	4,481					41,002		E24	41,002	13
14	Purchase of land and equipment	990						990		G24	990	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	325						325		E32	325	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	380,494	9,512	0	0	0	0	390,006			390,006	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SIBLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	77,130	181,915					259,045		E44	259,045	42
43	Purchase of land and equipment		32,537					32,537		G44	32,537	43
44	Construction	12,213	178,935					191,148		F44	191,148	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		18,663					18,663		E44	18,663	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		10,707					10,707		E44	10,707	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	26,379						26,379		E01	26,379	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	115,722	422,757	0	0	0	0	538,479			538,479	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SIBLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	2,350						2,350		E79	2,350	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,350	0	0	0	0	0	2,350			2,350	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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116												116
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SIBLEY			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	163,708						163,708		E52	163,708	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	22,333						22,333		E61	22,333	127
128	Purchase of land and equipment	1,086						1,086		G61	1,086	128
129	Construction	4,451						4,451		F61	4,451	129
130	Recreation — Current operation	93,518						93,518		E61	93,518	130
131	Purchase of land and equipment	974						974		G61	974	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	14,000						14,000		E03	14,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	17,298						17,298		E61	17,298	135
136	Other culture and recreation		67,622					67,622		E61	67,622	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	317,368	67,622	0	0	0	0	384,990			384,990	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	14,229						14,229		E89	14,229	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	2,608						2,608		E29	2,608	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	16,837	0	0	0	0	0	16,837			16,837	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SIBLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,280						8,280		E29	8,280	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	72,338						72,338		E23	72,338	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	19,950						19,950		E25	19,950	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	23,053						23,053		E31	23,053	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	35,581						35,581		E89	35,581	171
172	Other general government — Current operation		196,354					196,354		E89	196,354	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	159,202	196,354	0	0	0	0	355,556			355,556	176
177	Section G — DEBT SERVICE				509,563			509,563			509,563	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	509,563	0	0	509,563			509,563	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	SEWER/LAGOON					44,441		44,441			44,441	184
185	GENERAL GOVERNMENT					1,898,328		1,898,328			1,898,328	185
186	GARB/ELECTRIC					75,721		75,721			75,721	186
187	Subtotal Regular Capital Projects	0	0	0	0	2,018,490	0	2,018,490			2,018,490	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	ECONOMIC DEVELOPMENT			58,836				58,836			58,836	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	58,836	0	0	0	58,836			58,836	192
193	TOTAL CAPITAL PROJECTS	0	0	58,836	0	2,018,490	0	2,077,326			2,077,326	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	991,973	696,245	58,836	509,563	2,018,490	0	4,275,107			4,275,107	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SIBLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,310,971	E91	1,310,971	198
199	Purchase of land and equipment									G91	0	199
200	Construction								1,139,134	F91	1,139,134	200
201	Sewer and sewage disposal — Current operation								216,760	E80	216,760	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								2,363,286	E92	2,363,286	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								314,730	E81	314,730	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								37,220	E94	37,220	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF SIBLEY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								213,617	E89	213,617	238
239	Purchase of land and equipment									G89	0	239
240	Construction								9,700	F89	9,700	240
241												241
242	Enterprise Debt Service								360,687		360,687	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246	HEALTH INSURANCE								57,868		57,868	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								6,023,973		6,023,973	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	991,973	696,245	58,836	509,563	2,018,490	0	4,275,107	6,023,973		10,299,080	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	94,205	46,550		2,723	33,000		176,478	1,587,555		1,764,033	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	94,205	46,550	0	2,723	33,000	0	176,478	1,587,555		1,764,033	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,086,178	742,795	58,836	512,286	2,051,490	0	4,451,585	7,611,528		12,063,113	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		168,514	-27,386	8,552	67,514		217,194			217,194	264
265	Committed							0			0	265
266	Assigned					1,024,698		1,024,698			1,024,698	266
267	Unassigned	-853,984						-853,984			-853,984	267
268	Total Governmental	-853,984	168,514	-27,386	8,552	1,092,212	0	387,908			387,908	268
269	Proprietary								3,419,648		3,419,648	269
270	Total ending fund balance June 30, 2013	-853,984	168,514	-27,386	8,552	1,092,212	0	387,908	3,419,648		3,807,556	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	232,194	911,309	31,450	520,838	3,143,702	0	4,839,493	11,031,176		15,870,669	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SIBLEY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 301,390		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	1,026,933	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 845,000	29U \$ 940,000	39U \$ 40,000	49U \$	49U \$	49U \$ 1,745,000	49U \$	I91 \$ 46,317
2. Sewer utility	19U 196,000	29U	39U 13,000	49U	49U	49U 183,000	49U	I89 5,880
3. Electric utility	19U 250,000	29U	39U 250,000	49U	49U	49U		I92 4,250
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U 445,000	39U	49U	49U 450,000	49U	49U	I89 4,317
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Garbage Trucks	19U 16,911	29U 140,233	39U 16,911	49U	49U	49U	49U 140,233	I89 488
2005 Street Projects	19U 185,000	29U	39U 185,000	49U	49U	49U	49U	I89 886
2003 Capital Improvements	19U 70,000	29U	39U 70,000	49U	49U	49U	49U	I89 582
Fire Truck & Airport Hangar	19U 235,000	29U	39U 45,000	49U 190,000	49U	49U	49U	I89 9,668
2008B GO	19U 755,000	29U	39U 110,000	49U 645,000	49U	49U	49U	I89 31,665
2012	19U	29U 2,690,000	39U	49U 190,000	49U 2,500,000	49U	49U	I89 50,196
Total long-term debt	2,552,911	4,215,233	729,911	1,025,000	2,950,000	1,928,000	140,233	154,249

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	95,488,196	x .05 = \$	4,774,410

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	909,510	\$	2,898,046	3,807,556

REMARKS

V98

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